

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Yorktown Community Schools (1910)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Instructional Support							
Certified Salaries	110	\$817,848	\$843,360	\$895,740	\$976,994	4.55%	9.07%
Non - Certified Salaries	120	\$505,584	\$501,281	\$411,250	\$421,773	-4.43%	2.56%
Group Health Insurance	222	\$244,098	\$266,390	\$235,334	\$255,439	1.14%	8.54%
Teacher Retirement Fund, After 7-1-95	216	\$81,042	\$70,370	\$91,259	\$100,193	5.45%	9.79%
Social Security Certified	212	\$62,116	\$65,938	\$71,321	\$77,588	5.72%	8.79%
Stipends	131	\$18,376	\$38,877	\$76,249	\$68,916	39.16%	-9.62%
Public Employees Retirement Fund	214	\$41,019	\$51,751	\$44,566	\$47,448	3.71%	6.47%
Other Employee Benefits	241 - 290	\$17,782	\$19,356	\$26,082	\$30,072	14.04%	15.30%
Social Security Noncertified	211	\$33,565	\$32,005	\$26,807	\$27,570	-4.80%	2.85%
Other Group Insurance Authorized by Statute	224	\$24,190	\$24,806	\$22,959	\$23,445	-0.78%	2.12%
Severance/Early Retirement Pay	213	\$0	\$0	\$0	\$5,384	NA	NA
Other Professional and Technical Services	319	\$414	\$6,016	\$6,766	\$5,177	88.05%	-23.49%
Travel	580	\$8,713	\$5,813	\$3,235	\$4,920	-13.31%	52.07%
Operational Supplies	611	\$4,855	\$5,086	\$6,560	\$3,798	-5.95%	-42.10%
Group Life Insurance	221	\$2,806	\$4,175	\$3,360	\$3,235	3.63%	-3.71%
Teacher Retirement Fund, Prior to 7-1-95	215	\$6,365	\$6,316	\$2,013	\$2,251	-22.88%	11.86%
Dues and Fees	810	\$219	\$918	\$1,150	\$1,894	71.49%	64.70%
Pupil Services	313	\$2,263	\$816	\$1,110	\$860	-21.48%	-22.52%
Meals Provided	235	\$0	\$0	\$0	\$65	NA	NA
Pre-2008 Object Code - Temporary Salaries	130	\$36	\$0	\$0	\$0	-100.00%	NA
Equipment	730	\$11,600	\$1,695	\$0	\$0	-100.00%	NA
Food Purchases	614	\$1,302	\$0	\$0	\$0	-100.00%	NA
Other Supplies and Materials	615, 660 - 689	\$0	\$781	\$0	\$0	NA	NA
Equipment Purchase over the LEA's Cap. Threshold	735	\$5,300	\$0	\$0	\$0	-100.00%	NA
Awards	875	\$0	\$712	\$0	\$0	NA	NA
Unemployment Insurance	230	\$0	\$0	\$1,055	\$0	NA	-100.00%
Student Instructional Support Total		\$1,889,492	\$1,946,460	\$1,926,816	\$2,057,023	2.15%	6.76%
Student Academic Achievement							
Certified Salaries	110	\$5,349,099	\$5,328,539	\$5,118,377	\$5,391,764	0.20%	5.34%
Group Health Insurance	222	\$1,109,113	\$1,144,411	\$1,167,852	\$1,311,787	4.29%	12.32%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Non - Certified Salaries	120	\$417,369	\$435,393	\$490,409	\$549,191	7.10%	11.99%
Textbooks	630	\$254,158	\$236,867	\$279,701	\$493,461	18.04%	76.42%
Computer Hardware	741	\$440,873	\$235,926	\$713,697	\$472,210	1.73%	-33.84%
Teacher Retirement Fund, After 7-1-95	216	\$507,637	\$422,424	\$438,912	\$466,636	-2.08%	6.32%
Social Security Certified	212	\$388,339	\$394,394	\$389,056	\$400,415	0.77%	2.92%
Transfer Tuition to Other School Corps Within State	561	\$371,386	\$155,034	\$299,229	\$342,069	-2.03%	14.32%
Operational Supplies	611	\$205,286	\$189,228	\$223,054	\$289,308	8.96%	29.70%
Stipends	131	\$13,635	\$136,076	\$297,267	\$232,446	103.20%	-21.81%
Other Employee Benefits	241 - 290	\$118,991	\$125,547	\$148,021	\$161,956	8.01%	9.41%
Pre-2008 Object Code - Temporary Salaries	130	\$97,216	\$91,049	\$131,808	\$119,183	5.23%	-9.58%
Content	747	\$130,544	\$131,737	\$159,679	\$115,925	-2.93%	-27.40%
Other Group Insurance Authorized by Statute	224	\$111,788	\$105,926	\$103,930	\$109,358	-0.55%	5.22%
Public Employees Retirement Fund	214	\$45,659	\$47,812	\$49,712	\$59,888	7.02%	20.47%
Travel	580	\$49,259	\$29,113	\$49,824	\$54,844	2.72%	10.08%
Social Security Noncertified	211	\$37,012	\$38,763	\$46,728	\$51,326	8.52%	9.84%
Teacher Retirement Fund, Prior to 7-1-95	215	\$65,856	\$51,930	\$41,627	\$38,395	-12.62%	-7.76%
Severance/Early Retirement Pay	213	\$110,250	\$81,750	\$50,543	\$28,204	-28.88%	-44.20%
Library Books	640	\$11,696	\$14,727	\$17,089	\$23,173	18.64%	35.60%
Postage and Postage Machine Rental	532	\$8,256	\$11,452	\$11,613	\$11,469	8.56%	-1.24%
Dues and Fees	810	\$21,824	\$3,595	\$19,393	\$11,112	-15.53%	-42.70%
Other Professional and Technical Services	319	\$3,754	\$7,000	\$368	\$11,081	31.07%	2907.16%
Group Life Insurance	221	\$20,458	\$12,116	\$10,545	\$10,389	-15.58%	-1.48%
Equipment	730	\$5,371	\$950	\$0	\$6,966	6.72%	NA
Meals Provided	235	\$160	\$42	\$0	\$5,543	142.56%	NA
Instructional Programs Improvement Services	312	\$20,641	\$18,578	\$11,200	\$5,211	-29.12%	-53.47%
Periodicals	650	\$4,849	\$2,071	\$2,667	\$3,031	-11.08%	13.65%
Staff Services	314	\$0	\$0	\$360	\$1,120	NA	211.11%
Awards	875	\$0	\$0	\$550	\$500	NA	-9.09%
Advertising	540	\$0	\$0	\$0	\$387	NA	NA
Rentals	440	\$0	\$0	\$0	\$270	NA	NA
Wireless Equipment	743	\$6,609	\$8,250	\$13,651	\$0	-100.00%	-100.00%
Transfer Tuition to Private Sources	563	\$5,411	\$5,475	\$3,015	\$0	-100.00%	-100.00%
Distance Learning Equipment	742	\$1,445	\$9,000	\$0	\$0	-100.00%	NA
Other Supplies and Materials	615, 660 - 689	\$0	\$310	\$24	\$0	NA	-100.00%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$0	\$7,794	\$0	NA	-100.00%
Other Technology Hardware	746	\$34,256	\$0	\$0	\$0	-100.00%	NA
Judgments Against the School Corporation	820	\$0	\$2,500	\$0	\$0	NA	NA
Terminal Leave	125	\$0	\$113	\$0	\$0	NA	NA
Repairs and Maintenance Services	430	\$0	\$240	\$3,690	\$0	NA	-100.00%
Unemployment Insurance	230	\$0	\$0	\$302	\$0	NA	-100.00%
Student Transportation Services	510	\$0	\$0	\$77	\$0	NA	-100.00%
Student Academic Achievement Total		\$9,968,199	\$9,478,340	\$10,301,765	\$10,778,616	1.97%	4.63%
Overhead and Operational							
Non - Certified Salaries	120	\$1,632,246	\$1,619,672	\$1,571,423	\$1,643,055	0.17%	4.56%
Operational Supplies	611	\$575,172	\$579,660	\$548,000	\$623,629	2.04%	13.80%
Light and Power - Other Than Heating and Cooling	625	\$382,112	\$433,885	\$465,682	\$503,278	7.13%	8.07%
Vehicles	731	\$338,225	\$0	\$86,779	\$385,109	3.30%	343.78%
Repairs and Maintenance Services	430	\$192,413	\$228,713	\$156,424	\$263,771	8.21%	68.63%
Group Health Insurance	222	\$179,852	\$191,194	\$207,840	\$215,442	4.62%	3.66%
Insurance	520	\$185,306	\$184,334	\$162,341	\$175,759	-1.31%	8.27%
Public Employees Retirement Fund	214	\$150,225	\$149,578	\$161,146	\$175,732	4.00%	9.05%
Social Security Noncertified	211	\$119,899	\$117,518	\$114,812	\$122,189	0.47%	6.43%
Certified Salaries	110	\$135,093	\$133,425	\$109,982	\$115,665	-3.81%	5.17%
Heating and Cooling for Buildings - Gas	622	\$116,423	\$164,457	\$148,264	\$107,377	-2.00%	-27.58%
Content	747	\$68,272	\$60,707	\$86,937	\$86,626	6.13%	-0.36%
Gasoline and Lubricants	613	\$121,853	\$122,857	\$108,795	\$79,885	-10.02%	-26.57%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$120,355	\$8,623	\$55,336	NA	541.73%
Water and Sewage	411	\$48,346	\$55,348	\$48,022	\$48,957	0.31%	1.95%
Stipends	131	\$37,800	\$10,067	\$42,543	\$46,234	5.16%	8.67%
Pre-2008 Object Code - Temporary Salaries	130	\$13,005	\$21,943	\$29,088	\$35,233	28.29%	21.12%
Travel	580	\$33,519	\$29,517	\$20,683	\$23,317	-8.67%	12.73%
Other Purchased Services	593	\$19,003	\$21,379	\$20,302	\$23,187	5.10%	14.21%
Other Group Insurance Authorized by Statute	224	\$23,936	\$22,604	\$22,867	\$22,952	-1.04%	0.37%
Computer Hardware	741	\$18,363	\$21,322	\$3,645	\$21,123	3.56%	479.51%
Telephone	531	\$37,859	\$40,824	\$22,978	\$19,688	-15.08%	-14.32%
Removal of Refuse and Garbage	412	\$19,287	\$20,100	\$21,306	\$19,021	-0.35%	-10.72%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Equipment	730	\$12,858	\$55,738	\$17,768	\$15,907	5.46%	-10.48%
Board of Education Services	318	\$20,745	\$13,366	\$34,335	\$15,129	-7.59%	-55.94%
Teacher Retirement Fund, After 7-1-95	216	\$21,297	\$14,816	\$12,550	\$12,861	-11.85%	2.47%
Dues and Fees	810	\$10,995	\$8,801	\$11,664	\$11,124	0.29%	-4.63%
Board Member Compensation	115	\$10,000	\$10,000	\$10,000	\$10,000	0.00%	0.00%
Social Security Certified	212	\$12,512	\$10,788	\$8,611	\$9,646	-6.30%	12.02%
Other Supplies and Materials	615, 660 - 689	\$6,798	\$7,318	\$6,650	\$8,280	5.06%	24.51%
Other Professional and Technical Services	319	\$40,251	\$3,926	\$6,718	\$7,012	-35.40%	4.37%
Severance/Early Retirement Pay	213	\$0	\$0	\$53	\$6,051	NA	11425.14%
Other Employee Benefits	241 - 290	\$3,834	\$3,064	\$8,286	\$3,653	-1.21%	-55.92%
Group Life Insurance	221	\$2,291	\$5,052	\$3,406	\$3,462	10.88%	1.64%
Wireless Equipment	743	\$1,259	\$1,771	\$2,953	\$3,150	25.78%	6.66%
Postage and Postage Machine Rental	532	\$3,868	\$4,063	\$3,566	\$2,490	-10.43%	-30.17%
Meals Provided	235	\$393	\$1,057	\$142	\$2,444	57.94%	1614.89%
Official Bond Premiums	525	\$625	\$1,430	\$1,025	\$1,550	25.49%	51.22%
Advertising	540	\$1,419	\$1,996	\$2,062	\$963	-9.24%	-53.29%
Student Transportation Services	510	\$0	\$0	\$1,898	\$561	NA	-70.46%
Instructional Programs Improvement Services	312	\$0	\$0	\$0	\$425	NA	NA
Miscellaneous Objects	876 - 899	\$150	\$150	\$150	\$150	0.00%	0.00%
Bank Service Charges	871	\$315	\$1,848	\$101	\$44	-38.86%	-56.49%
Unemployment Insurance	230	\$9,552	\$804	\$0	\$0	-100.00%	NA
Tires and Repairs	612	\$4,845	\$1,603	\$0	\$0	-100.00%	NA
Other Public or Private Utility Services	419	\$50	\$70,295	\$0	\$0	-100.00%	NA
Terminal Leave	125	\$987	\$7,664	\$1,750	\$0	-100.00%	-100.00%
Rentals	440	\$179	\$0	\$0	\$0	-100.00%	NA
Other Communication Services	533 - 539	\$226	\$168	\$482	\$0	-100.00%	-100.00%
Judgments Against the School Corporation	820	\$0	\$9,040	\$14,300	\$0	NA	-100.00%
Overhead and Operational Total		\$4,613,656	\$4,584,216	\$4,316,954	\$4,927,463	1.66%	14.14%
Non Operational							
Redemption of Principal	831	\$1,774,309	\$1,971,203	\$1,849,246	\$2,064,933	3.86%	11.66%
Non - Certified Salaries	120	\$183,338	\$179,496	\$204,528	\$202,713	2.54%	-0.89%
Interest	832	\$268,328	\$324,069	\$239,197	\$163,298	-11.68%	-31.73%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Certified Salaries	110	\$141,970	\$149,495	\$133,912	\$143,716	0.31%	7.32%
Repairs and Maintenance Services	430	\$23,955	\$119,781	\$60,451	\$136,707	54.56%	126.15%
Improvements Other Than Buildings	715	\$775,100	\$77,344	\$14,194	\$119,903	-37.29%	744.77%
Rentals	440	\$111,961	\$65,836	\$75,410	\$79,644	-8.16%	5.61%
Vehicles	731	\$0	\$0	\$0	\$63,500	NA	NA
Equipment	730	\$122,532	\$51,732	\$23,414	\$49,351	-20.34%	110.78%
Other Supplies and Materials	615, 660 - 689	\$788	\$639	\$35	\$25,548	138.60%	72892.86%
Operational Supplies	611	\$15,759	\$21,130	\$18,813	\$17,412	2.53%	-7.45%
Social Security Noncertified	211	\$14,045	\$13,733	\$15,669	\$15,530	2.55%	-0.88%
Bank Service Charges	871	\$16,890	\$13,489	\$9,917	\$11,528	-9.11%	16.24%
Social Security Certified	212	\$10,866	\$11,436	\$10,267	\$11,015	0.34%	7.29%
Teacher Retirement Fund, After 7-1-95	216	\$7,559	\$11,358	\$9,757	\$10,586	8.78%	8.49%
Other Professional and Technical Services	319	\$24,539	\$5,919	\$7,680	\$3,240	-39.72%	-57.81%
Other Employee Benefits	241 - 290	\$0	\$0	\$1,279	\$2,840	NA	122.14%
Public Employees Retirement Fund	214	\$85	\$514	\$683	\$1,338	99.27%	95.90%
Stipends	131	\$600	\$0	\$600	\$600	0.00%	0.00%
Teacher Retirement Fund, Prior to 7-1-95	215	\$319	\$491	\$447	\$541	14.12%	21.20%
Awards	875	\$0	\$0	\$500	\$475	NA	-5.00%
Board of Education Services	318	\$19,784	\$0	\$0	\$0	-100.00%	NA
Construction Services	450	\$58,406	\$335	\$2,072	\$0	-100.00%	-100.00%
Other Technology Hardware	746	\$0	\$528	\$0	\$0	NA	NA
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$29,271	\$18,324	\$0	NA	-100.00%
Other Purchased Services	593	\$0	\$5,159	\$0	\$0	NA	NA
Food Purchases	614	\$0	\$0	\$84	\$0	NA	-100.00%
Computer Hardware	741	\$0	\$0	\$14	\$0	NA	-100.00%
Non Operational Total		\$3,571,132	\$3,052,955	\$2,696,491	\$3,124,419	-3.29%	15.87%
Grand Total		\$20,042,480	\$19,061,971	\$19,242,026	\$20,887,520	1.04%	8.55%